

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20224
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On March 27, 2007, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] proposing income tax, penalty, and interest for taxable years 2001 through 2004 in the total amount of \$7,057.

The petitioner filed a timely appeal. He did not request a hearing and did not submit additional information. The Tax Commission has reviewed the file and hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the petitioner met the state income tax filing requirements. Because he had not filed Idaho returns for the years at issue, the Bureau attempted to contact him for clarification. He did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. --

(1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a

protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the petitioner had a requirement to file resident individual income tax returns; the Bureau prepared returns on his behalf and sent him a NODD. In response to the notice, the taxpayer sent a letter of protest stating in its entirety: “We have filed our taxes each year. We have additional deductions that do not show for the years 2001 – 2004. My wife & I have signed the bottom of our notices.”

The Bureau sent the petitioner a letter to acknowledge the protest. When the Bureau did not receive the missing returns within the time allowed in the second letter, the petitioner’s file was transferred to the Legal/Tax Policy Division for administrative review. The petitioner did not respond to a letter from the Tax Policy Specialist advising him of his appeal rights.

The petitioner has not filed his 2001 through 2004 Idaho income tax returns and has submitted nothing that would cast doubt on the Bureau’s determination that was based on records retained by [Redacted] the State Tax Commission. The filing status of married filing separate was used because, by not filing state or federal income tax returns, the petitioner did not make the election to file married filing joint returns with his wife.

One-half of the community income was used to determine the tax amount. One-half of the community withholding was allowed to offset a portion of the tax due (\$288 for 2001; \$531 for 2002; \$529 for 2003; and \$604 for 2004). The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 were reviewed and found to be proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having

presented no information in support of his argument, the petitioner has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated March 27, 2007, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pays the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$1,823	\$456	\$606	\$2,885
2002	2,191	548	593	3,332
2003	350	88	76	514
2004	316	79	50	445
			TOTAL	\$7,176

Interest is computed through October 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No. _____